

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

CHAMBER OF COMMERCE OF THE
UNITED STATES OF AMERICA, *et*
al.,

Plaintiffs,

v.

BROOKE LIERMAN,

Defendant.

No. 1:21-cv-00410-LKG

* * * * *

**DEFENDANT’S SUPPLEMENTAL RESPONSE BRIEF
REGARDING THE INTERPRETATION
OF THE PASS-THROUGH PROVISION**

On March 29, 2024, the parties submitted supplemental briefing regarding the meaning of the pass-through provision in § 7.5-102(c) of the Tax-General Article of the Maryland Code. In its opening brief, the State explained that it stood by the interpretation memorialized by the parties in a stipulation set forth in an April 4, 2022 joint status report. (ECF 115 at 1; ECF 68 at 1.) For their part, in their supplemental briefing plaintiffs also stated that they “continue to adhere to the joint stipulation concerning the meaning of Tax. Gen. § 7.5-102(c).” (ECF 116 at 2.)

Thus, to the extent that each parties’ supplemental briefing reflects continued adherence to the interpretation set forth in the stipulation, no further response is necessary. Suffice it to say, however, that the State disagrees with plaintiffs’ briefing to the extent it incorporates legal conclusions and argument. Instead, the State continues to adhere to the

arguments presented in previous filings, including its supplemental brief in support of its motion to dismiss plaintiffs' First Amendment claim (ECF 71), its responsive supplemental brief in support of its motion to dismiss plaintiffs' First Amendment claim (ECF 72), its supplemental brief regarding commercial speech analysis (ECF 81), and its responsive supplemental brief regarding plaintiffs' facial challenge to the pass-through prohibition (ECF 86).

Respectfully submitted,

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